

The listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1- 30. (Canceled)

31. (Currently Amended) A semiconductor device comprising:

a first substrate;

a first circuit comprising a thin film transistor over said first substrate;

a second substrate opposing to said first substrate;

a second circuit under said second substrate;

a connecting wiring for electrically connecting said first circuit and said second circuit, said connecting wiring comprising:

a metallic film over said first substrate; and

a transparent conductive film over said metallic film; and

an insulating film covering a side surface of said metallic film,

~~wherein said insulating film is formed along with a longer side and a shorter side of said metallic film,~~

wherein said metallic film has a taper shape, and

wherein said thin film transistor comprises a semiconductor film.

32. (Previously Presented) A semiconductor device of claim 31 wherein the insulating film comprises the same material as that contained in an insulating film between a gate wiring and a source wiring of the thin film transistor.

33. (Previously Presented) A semiconductor device of claim 31 wherein said first circuit and said second circuit are electrically connected via an anisotropic conductive film.

34. (Canceled)

35. (Previously Presented) A semiconductor device of claim 31 wherein a thickness of the metallic film is between 100 nm and 1  $\mu$ m.

36. (Previously Presented) A semiconductor device of claim 31 wherein the metallic film comprises Al.

37. (Previously Presented) A semiconductor device of claim 31 wherein the metallic film comprises W.

38. (Previously Presented) A semiconductor device of claim 31 wherein the metallic film is a lamination film comprising a W layer and a layer comprising W and N.

39. (Previously Presented) A semiconductor device of claim 31 wherein a thickness of the transparent conductive film is between 50 nm and 0.5  $\mu$ m.

40. (Previously Presented) A semiconductor device of claim 31 wherein the transparent conductive film comprises zinc oxide.

41. (Previously Presented) A semiconductor device of claim 31 wherein the transparent conductive film comprises zinc oxide and indium oxide.

42. (Original) The device of claim 31 wherein said semiconductor device is one of a liquid crystal display device and EL display device.

43. (Currently Amended) A semiconductor device comprising:  
a first substrate;  
a first circuit comprising a thin film transistor over said first substrate;  
a second substrate opposing to said first substrate;  
a second circuit under said second substrate;  
a connecting wiring for electrically connecting said first circuit and said second circuit, said connecting wiring comprises:  
a metallic film over said first substrate; and  
a transparent conductive film over said metallic film;  
a column-shape spacer formed over said thin film transistor for maintaining a space between said first substrate and said second substrate; and  
an insulating film covering a side surface of said metallic film comprising a same material as that of the column-shape spacer,  
~~wherein said insulating film is formed along with a longer side and a shorter side of said metallic film,~~  
wherein said metallic film has a taper shape, and  
wherein said thin film transistor comprises a semiconductor film.

44. (Previously Presented) A semiconductor device of claim 43 wherein said first circuit and the second circuit are electrically connected via an anisotropic conductive film.

45. (Canceled)

46. (Previously Presented) A semiconductor device of claim 43 wherein a thickness of the metallic film is between 100 nm and 1  $\mu$ m.

47. (Previously Presented) A semiconductor device of claim 43 wherein the metallic film comprises Al.

48. (Previously Presented) A semiconductor device of claim 43 wherein the metallic film comprises W.

49. (Previously Presented) A semiconductor device of claim 43 wherein the metallic film is a lamination film comprising a W layer and a layer comprising W and N.

50. (Previously Presented) A semiconductor device of claim 43 wherein a thickness of the transparent conductive film is between 50 nm and 0.5  $\mu$ m.

51. (Previously Presented) A semiconductor device of claim 43 wherein the transparent conductive film comprises zinc oxide.

52. (Previously Presented) A semiconductor device of claim 43 wherein the transparent conductive film comprises zinc oxide and indium oxide.

53. (Original) The device of claim 43 wherein said semiconductor device is one of a liquid crystal display device and EL display device.

54. (Canceled)

55. (Previously Presented) A semiconductor device of claim 31 wherein the connecting wiring is formed of the same materials as those of a source wiring and a drain wiring of the thin film transistor.

56. (Previously Presented) A semiconductor device of claim 43 wherein the connecting wiring is formed of the same materials as those of a source wiring and a drain wiring of the thin film transistor.

57. (New) A semiconductor device according to claim 31,  
wherein said insulating film is formed along a longer side and a shorter side of said metallic film.

58. (New) A semiconductor device according to claim 43,  
wherein said insulating film is formed along a longer side and a shorter side of said metallic film.